A Case Study of Gender Responsive Budgeting in Uganda

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# Contents

## Abbreviations and acronyms

Summary vi

1. Introduction

   1.1 Organisation of the report 2
   1.2 Methodology 2
   1.3 Scope 2
   1.4 Limitations of the study 2

2. Gender and Development, National and Regional Contexts

   2.1 Background 3
   2.2 Targeting men for gender mainstreaming 3
   2.3 Focusing on women's interventions 3
   2.4 Action Aid International Uganda (AAIU) 4
   2.5 Impact of budgets on the situation of women 4
   2.6 Gender and development in Africa 4
   2.7 Gender and development in Uganda
      2.7.1 Background 5
      2.7.2 Gender mainstreaming in Uganda 5

3. Status and Implementation of Gender Responsive Budgeting in Uganda

   3.1 Background 6
   3.2 Implementing GRB at national level
      3.2.1 Ministry of Health 6
      3.2.2 Ministry of Education 7
      3.2.3 Uganda National Roads Authority (UNRA) 8
      3.2.4 National Water and Sewerage Corporation (NWSC) 9
   3.3 Implementing GRB at local level 9
   3.4 Legal and policy frameworks
      3.4.1 Global framework 10
      3.4.2 International policy provisions 11
      3.4.3 Regional Policy Provisions 11
      3.4.4 National Frameworks 11
   3.5 National budgeting cycle 12
   3.6 Gender and tax reform 12

4. Case Studies

   4.1 Government
      4.1.1 Ministry of Finance, Planning and Economic Development (MoFPED) 13
      4.1.2 Karamoja Region 14
      4.1.3 Justice, Law and Order Sector (JLOS) 15
   4.2 Civil Society
      4.2.1 CSO Budget Advocacy Group (CSBAG) 17
      4.2.2 Forum for Women in Democracy (FOWODE) 18
   4.3 Private sector
      4.3.1 Agribusiness Initiative Trust (aBi) 19
### 5. Implementation Challenges and Successes

5.1 Government challenges
   5.1.1 Policy implementation
   5.1.2 Programme design
   5.1.3 Management and tracking progress
   5.1.4 Capacity building

5.2 Government successes

5.3 Civil society challenges

5.4 Civil society successes

### 6. Lessons, Best Practices and the Way Forward

6.1 Lessons learned

6.2 Best practices

6.3 Recommendations

6.4 Conclusion

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**Appendix I. Key informants**

**Appendix II. Guiding questions, key informant interviews**

**Appendix III. Desk review: documents and publications**

**Notes**
### Abbreviations and acronyms

<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Full Form</th>
</tr>
</thead>
<tbody>
<tr>
<td>AAIU</td>
<td>Action Aid International Uganda</td>
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<tr>
<td>aBi Trust</td>
<td>Agricultural Business Trust</td>
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<tr>
<td>ACFODE</td>
<td>Action for Development</td>
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<tr>
<td>BMAU</td>
<td>Budget Monitoring and Accountability Unit</td>
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<tr>
<td>CBO</td>
<td>Community Based Organisation</td>
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<tr>
<td>CEEWA</td>
<td>Council for Economic Empowerment of Women of Africa</td>
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<tr>
<td>CEDAW</td>
<td>Convention on the Elimination of All Forms of Discrimination against women</td>
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<tr>
<td>CSO</td>
<td>Civil Society Organisation</td>
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<td>CSBAG</td>
<td>Civil Society Budget Advocacy Group</td>
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<tr>
<td>DANIDA</td>
<td>Danish International Development Agency</td>
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<td>FOWODE</td>
<td>Forum for Women in Development</td>
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<td>GRB</td>
<td>Gender Responsive Budgeting</td>
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<td>IEC</td>
<td>Information, Education and Communication</td>
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<td>JLOS</td>
<td>Justice Law and Order Sector</td>
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<td>MoFPED</td>
<td>Ministry of Finance, Planning and Economic Development</td>
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<td>MoGLSD</td>
<td>Ministry of Gender, Labour and Social Development</td>
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<td>MoJCA</td>
<td>Ministry of Justice and Constitutional Affairs</td>
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<td>MoLG</td>
<td>Ministry of Local Government</td>
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<td>MWE</td>
<td>Ministry of Water and Environment</td>
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<tr>
<td>NDP</td>
<td>National Development Plan</td>
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<td>NWSC</td>
<td>National Water and Sewerage Corporation</td>
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<tr>
<td>OECD</td>
<td>Organisation for Economic Co-operation and Development</td>
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<tr>
<td>PBO</td>
<td>Parliamentary Budget Office</td>
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<td>PEAP</td>
<td>Poverty Eradication Action Plan</td>
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<tr>
<td>PWDs</td>
<td>People With Disabilities</td>
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<td>UBOS</td>
<td>Uganda Bureau of Statistics</td>
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<td>ULRC</td>
<td>Uganda Law Reform Commission</td>
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<td>UMI</td>
<td>Uganda Management Institute</td>
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<td>UNRA</td>
<td>Uganda National Roads Authority</td>
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<td>UWOPA</td>
<td>Uganda Women Parliamentarians Association</td>
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This report is a case study of Uganda’s experience in the development and implementation of gender responsive budgeting (GRB). Commissioned by the Commonwealth Secretariat, it aims to strengthen national capacity and promote best practices that will ensure equitable and sustainable inclusion of women in the national economy.

The study covered six government ministries and institutions, four civil society organisations, two private sector organisations and two key informants. Structured interviews and document review were used to capture information on implemented processes.

Uganda has a history of GRB and a number of interventions have been made. To promote gender equity and economic empowerment, different strategies have been used by the government, civil society and private sector. But although there have been positive trends, much still needs to be done to mainstream GRB if it is to be used as a means to achieving effective national growth and gender equality. This paper sets out the successes and best practices that could be adapted, as well as the challenges that need to be addressed and the lessons learned that should be applied to future interventions.

The study notes the following successes:

- Building coalitions, partnerships, and networks by the stakeholders for effective GRB implementation.
- Raising awareness and capacity building efforts have yielded significant results for attitude change and bringing women on board for GRB interventions.
- The standardisation of the GRB curriculum will address the issues of quality control.
- Strong lobbying and advocacy strategies have contributed to the success so far registered.
- The raising of champions (committed leaders of good standing) has been key in pushing the GRB agenda forward.

The key challenges are similar across all the sectors and are as follows:

- Financial and human resource constraints.
- Failure to raise a critical mass of individuals with the necessary capacity to ensure that GRB is completely translated into responsiveness.
- Inadequate research and data collection.
- Lack of effective monitoring and evaluation frameworks.
- Negative cultural practices.

The recommendations are as follows:

- There is a need for commitment in implementing GRB.
- Awareness and capacity building should be the strategy for attitude change. The key decision makers should be the primary targets.
- GRB initiatives require a champion to spearhead the initiatives.
- Men should be targeted since they occupy most leadership positions.
- Data collected should be reliable and disaggregated by gender.

Best practices identified include the following:

- Unpacking GRB for people to understand.
- Building partnerships, coalitions and networks.
- Standardising the GRB curriculum.
1. Introduction

There is broad support for prioritising gender equity and for governments to back their commitments to women’s economic empowerment with concrete action. This has been the main advocacy focus of various national women machineries, development actors and citizens of Commonwealth countries as well as the Commonwealth Secretariat. These different players stand to gain from an exchange of experiences and lessons learned in promoting policy formulation processes focused on inclusive growth, along with gender equitable investment and budgeting.

The Commonwealth Secretariat, under the economic programme of the Gender Section’s Social Transformation Programmes Division (STPD), works in collaboration with strategic partners to implement projects that facilitate inclusive growth and accelerate the attainment of the Millennium Development Goals (MDGs). Additionally, gender equity and women’s economic empowerment form a core component of the STPD’s work. Gender responsive budgeting is a key focus of STPD due to its potential as a powerful tool to promote gender equity within the economy.

Underscoring the need to further develop gender responsive budgeting in Uganda, Sophie Kange of the National NGO Forum observed: ‘Boosting GRB would be a milestone for achieving full scale women’s empowerment.’ She further stated that in spite of the concerted effort to implement GRB since 2000, much still needed to be done to raise awareness and facilitate implementation.

Uganda’s budgetary process is still not gender responsive enough to have a sustainable impact on gender equality. The national budget allocation is not always gender disaggregated to enable determination of the development priorities of women and men. As it stands, women are the main contributors to the labour force but much of this contribution is unpaid domestic or farming work.

According to the 2008 Gender and Productivity Survey, ‘Four out of every five women in Uganda are employed in agriculture … and 42 per cent of women in the labour force are unpaid family workers – receiving no income despite contributing the largest proportion of agricultural labour. Gender discrimination in the labour market is a pervasive economic problem in developing countries.’

There is still a need for targeted interventions in sectors such as health, education and agriculture, which contribute more directly to substantial medium and long-term realisation of women’s human and social rights.
1.1 Organisation of the report
The report is organised in six parts. This introduction provides a background to the study including the research methodology used and limitations faced. Part 2 provides the context by describing gender and development in Uganda and Africa at large. Part 3 focuses on the implementation and status of gender responsive budgeting in Uganda, looking at the public and private sectors and civil society, while the Part 4 elaborates experiences from specific case studies. Part 5 looks at the challenges and successes of the Government of Uganda and civil society organisations in implementing GRB, and Part 6 wraps up the study by bringing together the lessons learned and best practices, and charting the way forward.

1.2 Methodology
From 16 June to 24 July 2013, guided by the objectives of the case study, the necessary data and knowledge was gathered for analysis. Research was carried out mainly through document review and structured interviews that were held during consultations with key informants representing civil society, public institutions, private sector and research institutions, as well as independent experts. The documents reviewed were drawn from government institutions, libraries and civil society organisations (see Appendix 1).
Stakeholder consultations were carried out with the proceedings steered by semi-structured interviews with ten key informants as specified in (Appendix 2).

1.3 Scope
The case study focused on the following main issues:
- Strategies used by different institutions and their partners to promote gender equity and economic empowerment.
- Processes and strategies employed in designing and implementing GRB.
- Factors contributing to the successful implementation of GRB.
- Challenges and lessons learned during the design and implementation of GRB.
- Best practices and success stories in sectors where GRB has been implemented.
- Recommendations for improving strategies for effective implementation and replication of GRB by government, civil society and the private sector.

1.4 Limitations of the study
It was not possible to interview some of the key informants particularly at the local government level (parish, sub-county, and district). This would have given more insight into GRB practice in relation to the bottom-up budgeting process under the government’s decentralised system.
2. Gender and Development, National and Regional Contexts

2.1 Background

Gender and development experts seek to draw attention to the importance of gender relations and equality within sectors such as agriculture, education and health. This is because gender mainstreaming is partly about equalising relations in cases where one party is using power to negatively impact the other. It is argued that ‘expecting a country to develop with the female half of its population unable to take full part in that process (is) like asking someone to work with one arm and leg tied behind their back.’ This could explain why gender mainstreaming has become a common objective in development agendas worldwide. It is generally accepted that development plans that are not informed and guided by gender analysis lead to slow economic growth and poor development outcomes.

In the past 20 years, largely due to women’s advocacy efforts worldwide, the United Nations, World Bank, donors, governments, education institutions and civil society organisations have made great strides in working to raise awareness and mainstream gender through international instruments. However, these efforts have not yet translated into the desired goals. Brita Neuhold (1998) observes:

‘Gender differences are usually overlooked, though in principle gender equality is recognised by international law and enacted in several international instruments. Instead of being integrated into all parts of the agreement, it is usually limited to general paragraphs that affirm the principle of non-discrimination.’

If gender responsive budgeting and planning is to be successfully introduced, people have to be given an opportunity to understand the link between gender and development, and how gender mainstreaming will profit them and the nation in the medium and long term. To change the mindset of men and women from traditional gender attitudes and practices requires appropriate awareness-raising activities, skills and tools. Leaders have to be persuaded to review and understand the different needs of men and women in light of human rights, social justice and sustainable development.

2.2 Targeting men for gender mainstreaming

It is important to ‘target men’ who are engaged in gender mainstreaming because of the dominant role they play in policy and decision-making at all levels. Men have played a significant role in African initiatives to implement GRB, particularly as researchers and, across countries, men have also featured as ‘the target group’ for lobbying and training in government initiatives. In the short term, ‘targeting men’ as a strategy would involve awareness raising and training in gender mainstreaming in general and GRB in particular while capitalising on patriarchy as a platform for discussing gender and women issues.

Besides capacity building, other strategies may include:

- Developing simple, accessible messages that can reach people with basic or no education and translate these into different formats and materials such as skits, posters, T-shirts.
- Engaging the mainstream media (radio, television, and print) in a variety of ways (jingles, interviews, photo opportunities) to raise public awareness.

The challenge lies in how quickly women can be absorbed into policy and decision-making positions at the various levels so as to actively engage in matters of gender and GRB mainstreaming.

2.3 Focusing on women’s interventions

Several community and social development specialists and NGOs, including the pioneer of gender budgeting in Uganda, Forum for Women in Democracy (FOWODE), argue that working with
women separately is often better in order to build confidence and assertiveness. The challenge to this and impediment to effective lobbying and advocacy for gender responsive planning and budgeting at the local and national levels is the absence of a critical mass of women in positions of leadership.

2.4 Action Aid International Uganda (AAIU)

The pioneer CSO, Action Aid International (AAIU), which has been active in the field since 1982, is one of the organisations in Uganda that has been building awareness on gender and mainstreaming gender in development. Over the years, AAIU has evolved and changed its focus from gender mainstreaming to engaging a human rights based approach after observing that women specific issues are still largely left out. In that respect, AAIU has deepened its rights based programming starting with analysing the rights of women. It works with the government, parliament and NGOs and CBOs to implement a human rights based approach in addressing gender mainstreaming and poverty reduction.

AAIU’s Programme Director Irene Kharono is of the view that the new approach is gradually realising tangible results with the main interventions focusing on the rights of women for empowerment. These include:

- Strengthening the capacity of women in leadership at national and local government levels through civic education and preparing them to contest for elections.
- Equipping women parliamentarians with skills to analyse and influence gender responsive decisions, and the confidence to air their views. The aim is to ensure more women can participate in decision-making and to prioritise issues that benefit women.
- Strengthening the planning and decision-making capacity of young women through universities and community youth groups.
- Monitoring and implementing projects on gender-based violence, for example the establishment of shelters for women seeking to escape domestic abuse.
- Implementing the ‘Gender Social Accountability Project’ which focuses on health and education. At the local level and in partnership with Anti Corruption Coalition Uganda (ACCU), resource persons are trained to track resource allocation and utilisation.

Information collected is sent to ACCU for analysis and used for advocacy.

- Training community leaders, mainly women, to monitor service delivery.
- Unpaid work.

AAIU piloted the women’s Unpaid Care Programme to make visible women’s unpaid care work and its importance to the functioning of any society. The goal is to ensure that women, their communities and national and local governments value unpaid care work.

2.5 Impact of budgets on the situation of women

By and large the relative failure of budgets to impact on the situation of women and men is viewed as the consequence of the failure to analyse the disaggregated implications of public revenue generation or expenditure processes on women and men. In addition, the budgets do not reflect how governments set their priorities or shape and implement their policies, which makes it difficult to establish government’s commitment to addressing women’s needs and to achieving gender equality. Implementing gender responsive budgeting would help to improve targeting and service delivery to benefit both women and men because budgets transform governments’ political priorities and commitments into practical measures.

It is time for leaders, policy-makers and implementers to translate policy into activities that can propel development in a balanced way (with decisions being made by both men and women at all levels). There is a need to address the ‘how to’ of gender mainstreaming in all sectors, collection of adequate and reliable data and ensuring implementation of GRB in the development processes. This would be one of the key strategies for poverty reduction and addressing gender issues that deter development.

All the nation’s leaders – from the grass-thatched huts in the villages to representatives on the floor of parliament to heads of government ministries and institutions that drive development – should be educated and persuaded that leaving women out of the development process perpetuates poverty and under development.

2.6 Gender and development in Africa

The African Union has established a global precedent for gender equality by adopting the
principle of gender parity in decision-making, electing an equal number of men and women commissioners to lead the Union. Article 4(1) of the Constitutive Act of the African Union provides that the organisation ‘shall function in accordance with the principle of the promotion of gender equality’. The aim is to extend the principle of equal representation to all levels of the Commission (or Secretariat) and to other African Union organs and programmes, including the New Partnership for Africa’s Development, the poverty eradication strategic framework popularly known as NEPAD.

Heads of Government also adopted the Declaration of Gender Equality in Africa in July 2004, which renews their commitment to the various international instruments on women (see examples of these in Part 3 under ‘Legal and Policy Frameworks’). The Declaration addresses areas of concern such as women’s access to land, inheritance and property rights, exclusion from decision-making in conflict resolution, the recruitment of girl children as soldiers and sex slaves, and the strengthening of the gender machinery with more human and financial resources at the national level.

While country programmes are often politically correct, acknowledging the need for gender mainstreaming in all sectors and at all levels, the absence of reliable gender-disaggregated data, appropriate gender mainstreaming strategies and work-plans, makes implementation almost impossible. Dr Gloria Braxton of the African Capacity Building Foundation has similar views. In her work on gender responsive budgeting in South Africa, she observes:

‘Despite being signatories to the major international agreements that call for gender equality, most African countries have fallen short of their promises as their gender initiatives are facing a host of challenges relating to policy implementation, programme design, management and tracking, and capability issues.’

It is therefore imperative that leaders, policy-makers and implementers work hard to translate policy into activities that can propel development in a balanced way through decisions made by men and women at all levels.

2.7 Gender and development in Uganda

2.7.1 Background

Historically, women in Uganda have not enjoyed the same rights and opportunities as men due to marginalisation and the negative biases that place women at an inferior position to that of men. They have long been denied access to major economic resources, particularly land and credit. Men acquire land, the most valuable resource, through a protected social system that guarantees passage from father to son. Women own just 16 per cent of the registered land. Apart from a few who are economically advantaged, the majority of women only have user rights determined by the relationship they have with the male land owner – father, husband or brother. Patriarchy continues its control of how people think; their actions; who gets what, where and when – a fact that retards development.

2.7.2 Gender mainstreaming in Uganda

Uganda has made significant progress in advancing gender equality and women empowerment in political, economic and social domains. It is one of those countries that can boast of a gender responsive constitution. The Constitution amendment of the Republic of Uganda 1995, recognises equality between men and women, and provides the overall legal framework for Uganda’s gender policy and for the protection and provision of women’s rights (Articles 20–26, 30–31, 40 and 50). Specifically, it provides for gender balance and fair representation of marginalised groups; recognises the role of women in society; accords equal citizenship rights, freedom from discrimination and affirmative action in favour of women; and, articulates specific rights of women including outlawing customs, traditions and practices that undermine the welfare, dignity and interests of women. The introduction of affirmative action helped to provide an entry point for increasing women’s representation and participation in decision-making processes.

Despite these very positive trends, inequality is still evident and has remained persistent. The socially determined roles and relationships between men and women, boys and girls have continued to limit the impact that social services could have on the general population.
3. Status and Implementation of Gender Responsive Budgeting in Uganda

3.1 Background

At the very beginning, women parliamentarians recognised the need to build their capacity on gender because the concepts were new to most of them. This meant they were unable to articulate the need to incorporate the concepts in the legislative processes. In 1999, members of the Uganda Women’s Parliamentary Association visited their counterparts in the South Africa Parliament, who had made significant progress in mainstreaming gender and increasing women’s participation. One of the best practices that they were quick to adopt was mainstreaming gender and gender responsive budgeting into development.

Following this initiative, in 2000 Forum for Women in Development (FOWODE), a civil society organisation, started to work with the Uganda Women Parliamentarians to build their capacity in gender mainstreaming and GRB and to participate more effectively in the parliamentary debates. They worked together to produce a Private Member’s Bill for increasing parliamentary focus on budget participation under the Budget Act. FOWODE realised it did not have the capacity to strengthen and increase outreach to other sectors. Realising that the budget is the most important policy instrument of government that reflects its commitment to fulfil specific goals and priorities, FOWODE targeted the Ministry of Finance and Economic Planning (MoFPED) as the entry point to working with government. Since 2003, MoFPED has championed gender responsive budgeting in collaboration with the Ministry of Gender, Labour and Social Development (MoGLSD). Both ministries work with civil society to mainstream gender in budgetary processes.

A number of civil society organisations had expressed concern about the lack of support for women’s empowerment due to the absence of a GRB framework in the national budgetary process. The CSOs felt that if GRB were prioritised in the budgeting process, the government would be well informed about critical gender-related problems that existed in the economy. They have since joined FOWODE in carrying this work forward. These CSOs included the National NGO Forum, Council for Economic Empowerment of Women in Uganda (CEEWA-U) and Action Aid International Uganda (AAIU).

3.2 Implementing GRB at national level

The following sub-section shares briefly the experience of implementing GRB at the national level in some of the government ministries and institutions.

3.2.1 Ministry of Health

The Ministry of Health is making relatively good progress in mainstreaming gender in its plans and processes but gender responsive budgeting is not yet recognised as critical to the health sector. Traditionally health sector plans were developed for all but increasingly it has been recognised that women’s health needs tend to be more than those of men and children – hence planning and policies are now geared towards increasing services for women, e.g. reproductive health. Other efforts include:

- Developing guidelines for gender based violence management.
- Setting up shelters for abused women in partnership with CSOs such as Action Aid International Uganda (AAIU) and MIFUMI (an international development and women’s rights organisation).
- Developing guidelines on male involvement in sexual and reproductive health.
- Improved data collection and management of the health information system following computerisation at the district level. The data are disaggregated by gender.
- Sector studies, conducted by the ministry, inform policy decisions. For example, every
five years, a ‘burden of disease’ study is carried out concurrently with the Demographic Health Surveys under Uganda Bureau of Statistics (UBOS) so as to cut administrative costs. This study analyses the sectors most likely to be affected by any outbreak of disease.

- The ministry is implementing a capacity-building programme in gender and gender mainstreaming.
- As a member of the Gender Task Force (which includes various ministries and Mulago Referral hospital) and working through gender audits, the ministry has carried out ‘gender discrimination and inequality analyses’ in the health sector.
- The ministry has purchased delivery beds for disabled mothers.

The Ministry’s successes are all directed to raising gender awareness and gender mainstreaming with hardly any effort directed to the implementation of GRB. Since the Ministry was one of those prioritised for GRB mainstreaming and in order to realise improvements in the health sector, it is critical that more effort is made to raise further awareness of key ministry officials and technical personnel.

a) Challenges
- Non-prioritisation of gender mainstreaming and GRB concerns.
- Lack of human and financial resources for use in addressing identified gender mainstreaming and GRB concerns.
- The negative cultural biases that still affect the initiatives being taken to realise health for all.

b) Recommendations
- Training of technical persons, especially planners, in gender mainstreaming and GRB.
- Scaling up sensitisation in gender mainstreaming and GRB targeting decision makers in particular.
- Periodic gender audits.

3.2.2 Ministry of Education

The Ministry of Education has been carrying out gender interventions but did not establish a gender unit until April 2012. Prior to that, some efforts had been made to mainstream gender in the Ministry’s processes. At that time, a joint Gender Task Force was formed and it developed the National Strategy for Girls’ Education. The Task Force comprised officers from other line ministries, CSOs and development partners. A Gender in Education Policy for Girls’ Education was developed in 2009 and a scholarship scheme established for girls up to university level. However, the strategy had no framework, no targets, no specific indicators and no baselines, and the support from development partners was haphazard at best.

The initial efforts undertaken by the newly created Gender Unit have mainly focused on gender. Mainstreaming of gender responsive budgeting will be tackled in the next phase. The Head of the Gender Unit expressed the view that without understanding the basic concepts of gender mainstreaming it would be very difficult to implement a GRB programme. Within one year of implementation the Gender Unit had realised the following milestones:

- Reviewed the Gender in Education Policy for Girls’ and assessed the progress of implementation.
- Developed new terms of reference and an integrated work plan for the Task force members. Membership comprises representatives of other government ministries, institutions, civil society and the private sector. The Task Force, known as the Gender Working Group, is now a fully-fledged body of the education sector with specific terms of reference.
- Integrated all gender-related work in the education sector under the Gender Unit.
- Developed Gender Guidelines and monitored implementation to ensure heads of departments utilise them.
- Disseminated results of a gender audit that was carried out in April 2013. It is expected that by 2014 gender responsive plans will be in place.

a) Challenges
The main challenges relate to limited resources and lack of awareness.

b) Recommendations
- Develop a systematic plan and institutionalise gender mainstreaming and GRB in education. Currently there is no systematic plan to ensure consistency.
• Allocate a specific budget to gender mainstreaming and GRB that will address sustainability issues. Currently donors have been supporting such initiatives.
• Develop a monitoring and evaluation framework using specific gender monitoring tools (baseline and target information) with clear gender responsive indicators.
• Increase the understanding and appreciation of gender mainstreaming and GRB of Ministry staff through capacity building and raising awareness.
• Develop a communication strategy and use it as a tool to build public awareness of gender and GRB mainstreaming.
• Commissioners in the Ministry are key decision-makers in the development of budgets and plans appoint them as focal point persons for gender and GRB mainstreaming initiatives.
• Build personal relationships with people who are gender and GRB aware.
• Invest in research to achieve effective GRB implementation. For example, in the education sector the research findings influence annual education sector reviews, where additional position papers for specific sectors are presented.
• Advocate for gender responsive interventions in the national budget using caucus groups.

c) Best practices

• Development of gender guidelines.
• Training of leaders as Champions to support gender.
• Informal, backdoor advocacy to develop a profile for supporters.

3.2.3 Uganda National Roads Authority (UNRA)

The Government of Uganda established the Authority in 2008 and from its inception, efforts have been made to take on board issues of gender and gender mainstreaming, in spite of the fact that it is by and large a technical institution. The budgeting for UNRA projects provides for works, technical services involving supervision and cross cutting issues, under which gender is placed.

Initiatives are underway to mainstream gender as a cross cutting issue in UNRA processes, alongside other such issues, for example, HIV and AIDS, environment and occupational health and safety. These initiatives are as follows:

• Feasibility – where discussions focus on the impact the road project will have on the people of the area and what their needs are, with priority given to the most vulnerable.
• Design – takes into account issues of land acquisition and the resettlement plan for those affected.
• Construction and road maintenance, which is mainly technical.

The following efforts are being made to mainstream gender into these processes:

• Consultants are engaged in the process of land acquisition to ensure that vulnerable people, particularly women and children, are not abused (e.g. in some cases after getting proceeds from the land the men take all the money and women and children remain homeless). Gender awareness training is carried out, taking into consideration social issues that affect the vulnerable such as child headed households, the chronically ill, People with disabilities (PWDs), widows and the elderly. A Land Acquisition and Management System and Involuntary Settlement policy has been developed in this respect.
• UNRA Guidelines for gender mainstreaming have been helpful in demonstrating how to apply gender processes.

a) Best practices

• Construction contractors are required to have gender equity in employment and gender sensitivity in deployment. These requirements have been incorporated in the tender and bidding documents.
• Gender is mainstreamed alongside other cross cutting issues such as HIV and AIDS, environmental issues and occupational health and safety. This serves as a platform for raising awareness of gender in recognition that it is mostly women and youth that are exploited.
• All UNRA monthly reports contain gender-disaggregated data.

b) Challenges

• Monitoring and evaluation of the gender interventions is weak.
There is more emphasis on technical aspects than on mainstreaming gender. Most engineers and other technical personnel do not yet understand the basic concept of gender or how it relates to their technical work.

c) Recommendations

• Strengthen enforcement of gender and GRB mainstreaming policies, and put in place punitive measures for non-compliance.
• Introduce incentives that could be used as strategy to take on board gender and GRB mainstreaming related concerns.
• Increase gender sensitisation and practical training for technical personnel to create a positive change.

d) Lessons

• Gender mainstreaming was originally the responsibility of the contractor but responsibility now lies with UNRA and it is enforced through the contractual and bidding documents. This has made monitoring progress a lot easier.
• In general, the culture of the Authority is not sensitive to gender. Efforts to continue raising awareness should continue.
• Documentation of experiences and lessons learned still poses a challenge.

3.2.4 National Water and Sewerage Corporation (NWSC)

The NWSC is one of three parastatal institutions and authorities under the Ministry of Water and Environment. It operates and provides water and sewerage services for Kampala, the capital city of over 2 million people, and 22 other large centres in Uganda. Activities are aimed at expanding service coverage and improving efficiency in service delivery.

Dr Rose Kaggwa of the Ministry of Water and Environment recognises the imperative of addressing women’s needs:

‘In Uganda, women and girls are the major water collectors, users and managers in homes. They are also the major promoters of household and sanitation activities. They therefore bear the impact of inadequate, deficient water and sanitation services. Men still dominate the arena of planning and decision making regarding water and sanitation development and women’s views are often under represented. As such women’s practical and strategic needs are not addressed.’

a) Successes

• The Ministry has developed a gender mainstreaming strategy with support from the German Development Cooperation and has documented the implementation experiences of the various sectors, such as water, sanitation and hygiene.
• NWSC is trying to initiate activities for gender mainstreaming in its plans and budgets.

b) Challenges

• It is difficult to retain women engineers, who do not have sufficient support in balancing family and work, particularly field assignments. As a result the water sector remains male dominated with little understanding of gender and GRB mainstreaming.
• There is a lack of commitment to implementing GRB interventions.
• Cultural constraints and lack of a unified voice hinder women’s advocacy for gender and GRB mainstreaming interventions.
• Gender and GRB mainstreaming interventions are weak and progress has been slow.

c) Recommendations

• Sensitise and build the capacity of ministry technical and management personnel in appreciating and mainstreaming gender into their work.
• Identify ministry officials who appreciate the importance of gender and GRB mainstreaming to act as champions.

3.3 Implementing GRB at local level

Implementation of GRB at the local level is done through a decentralised system where there is a transfer of power from central government to local government. Control of the delivery of services has been handed to local communities with the aim of improving effectiveness and accountability, and to promote a sense of people’s ownership of local government programmes and projects.

Decentralisation is an important system that can be used to understand and track the different competencies of government that are devolved or transferred to lower levels of government.
These competences have a direct impact on the distribution of resources as well as on revenue collection. Decentralisation should be linked to participation and decision-making processes at all levels of government.

a) Successes
- Trained local government officials in gender mainstreaming from the introduction of the decentralised policy. The level of education of women in local government has gradually improved.
- Training and awareness building have informed decision makers on issues relating to gender and gender mainstreaming.
- Men are gradually becoming more accommodating in their attitude towards the presence of women in key positions.
- Training manuals on gender and gender responsive budgeting have been standardised.

b) Challenges
- Communities still have a long way to go before they fully appreciate gender and GBR mainstreaming.
- Cultural constraints have continued to limit the participation of women at the decision-making levels. This is due to poverty, illiteracy and poor governance. The result of this combination is that women lack the capacity to hold their leaders accountable, and a relatively low percentage of women and other marginalised groups are able to participate in decision-making processes pertaining to issues that affect them.
- Widespread corruption in all sectors and at all levels of society concerning resource allocation and management remains a hindrance to the success of development programmes.
- The fragmentation of the country into more than 120 districts poses a challenge in the allocation of sufficient funds to supplementary district budgets.
- Poor co-ordination and alignment of work between central and local governments, NGOs and CBOs pose administrative problems.
- Uganda’s national budget and other budgets at lower levels of government (district and sub-county) lack specific indicators to determine GRB.

c) Recommendations
- Engender teams that carry out the annual national assessment of local governments.
- Continue alleviating poverty through gender and GBR mainstreaming interventions.

b) Best practices
- Through a gradual process, a department has been created, staffed with gender focal points with responsibility for advancing gender and GBR mainstreaming.
- The enactment of comprehensive and enabling constitutional laws and Local Government Acts on gender and GBR mainstreaming.

3.4 Legal and policy frameworks
Uganda has ratified a number of international conventions and agreements on women and gender and has been guided by them in developing national laws and policies. The policy and legislative framework is conducive to achieving the goal of equality between women and men. It is important to note here that he desired impact has not yet been realised, and there is still much more work to be done. Capacity issues and political will must be addressed to achieve a balanced approach to development challenges such as cultural constraints, lack of adequate resources and poor enforcement mechanisms.

3.4.1 Global framework
Some of the international instruments to which the Government of Uganda is a signatory:
- The 1979 Convention of the elimination of All Forms of Discrimination against Women (CEDAW).
- The 1995 Beijing Platform for Action, which includes a provision to integrate a gender perspective in all financial arrangements and guarantee adequate financing for specific programmes. It also stipulates that governments should make efforts to systematically review how women benefit from
public sector expenditures, both for enhancing productive capacity and for meeting social needs.\footnote{10}

- The 1990 United Nations Convention on the Rights of the Child (UNCRC) obliges member states to promote the rights of survival, development, protection and participation.
- The UN Convention on the Rights of Persons with Disability (2008), which protects the rights and dignity of disabled persons.

3.4.2 International policy provisions
- The Busan Declaration (2011) works towards enhancing greater awareness of the role of women as a valuable resource to the maritime industry and to the promotion of safe, secure and efficient shipping, and the protection of the environment.

3.4.3 Regional Policy Provisions
- The African Union Gender Policy (2009) provides a framework to accelerate the realisation of gender equality, fairness between men and women, non-discrimination and fundamental rights in Africa.
- The Protocol to the African Charter on Human and People’s Rights of Women in Africa (2003) guarantees comprehensive rights to women including the right to take part in the political process, to social and political equality with men, to control their reproductive health, and an end to female genital mutilation.
- The Lomé Declaration (2002) relates to principles governing democratic elections.
- The Accra Agenda for Action (2008) is designed to strengthen and deepen implementation of the Paris Declaration (2005).

3.4.4 National Frameworks

a) Regulatory
- The Local Government Act Cap 243.
- The Disability Act (2003) provides for the establishment of the Council for Disability. It mandates the Council to bring PWD issues to the attention of the Government of Uganda, NGOs, the private sector and individuals so as to improve the lives of PWDs.
- The Equal Opportunities Act (2008).

b) Policy
- The Uganda Gender Policy (2007).

The National Development Plan (NDP) of 2011–2015 replaced the Poverty Eradication Action Plan of 2003–2008 and became the overall framework for Uganda’s development and government spending. (The Poverty Eradication Action Plan made gender mainstreaming a priority and the NDP has described gender as a binding constraint that needs to be urgently addressed. Under the social development sector, the NDP emphasises the promotion of gender equality and women’s empowerment, through equitable access to opportunities and participation in the development process. The listed interventions include the strengthening of technical capacity for gender and equity mainstreaming in plans, policy analysis and evaluation, and promoting and conducting gender-responsive budgeting).

c) Area specific frameworks
One example is the Peace Recovery Development Plan for Northern Uganda, formally a war torn region.

d) Sector investment plans
Through implementation of the Poverty Eradication Action Plan 2003–2008, the Government of Uganda and its development partners made great strides in ensuring that inputs were gender-responsive. It operated through sector working groups sector working groups led by the Ministry of Finance, Planning and Economic Development (MoFPED), Ministry of Gender, Labour and Social Development (MoGLSD) and respective CSOs.
3.5 National budgeting cycle

The annual budgeting process is a good entry point to gender responsive budgets. It begins with the MoFPED sending out budget call circulars to government and institutions. This now includes a paragraph on GRB and guidelines on how to engender budgets.

3.6 Gender and tax reform

In her research, ‘Gender and incidence of indirect taxation: Evidence from Uganda’ Sarah S. Sewanyana of the Uganda Economic Policy Research Centre observes that the tax reforms in Uganda over the years have been formulated without clearly indicating the channels through which gender impacts on these policies. In her findings, the incidence rates of indirect taxation is significantly greater on male-headed households, compared to those headed by women. She emphasised the importance of taking account of gender differences as a means of improving social welfare for all Ugandans.
4.1 Government

4.1.1 Ministry of Finance, Planning and Economic Development (MoFPED)

The Ministry of Finance leads efforts to mainstream GRB into government processes working very closely with the Ministry of Gender, Labour and Social Development. Together they have carried out various initiatives to this effect. The Government of Uganda adopted the gender responsive budgeting process in financial year 2003/04. MoFPED included gender and equity budgeting in the Budget Call Circular, which applies to the districts at the local government level. A guideline to this effect was attached as one of the annexes that go out to sector ministries and local governments. Engendering of the Budget Call Circular means that all government accounting officers have to show how government funds will address gender issues in their respective sectors.

a) Successes

• Produced gender guidelines in 2005. The guidelines targeted MPs and sensitised them in understanding GRB and how to address issues of inequality.

• Introduced the Gender and Equity User’s Manual of implementation strategy guidelines. The guidelines assist in the preparation of sector Budget Framework Papers that address gender and equity issues.

• Trained a core team of trainers to provide technical backstopping support. These trainers are representatives from MoFPED, MoGLSD, Ministry of Agriculture, Animal Industry and Fisheries, Ministry of Works and Transport, Department of Water Development, and the gender units of Makerere University that constitute the National Gender Team, a sub-group of the Poverty Working Group.

• Government started to enforce gender and equity budgeting with effect from financial year 2009/10. The National Gender Team plays a key role in the enforcement of GRB.

• Capacity building of gender focal persons, planners and budget officers of five sectors, namely Health, Agriculture, Education, JLOS, and Water and Sanitation.

• Trained sector working groups in agriculture, environment and natural resources.

• Generated gender disaggregated data from additional analysis of the 2004 National Service Delivery Survey that informed the respective Sector Working Groups about GRB.

It is clear from the above listed successes that much has been achieved even though impact has not reached the desired level. Margaret Kakande, Head of the Budget, Monitoring and Accountability Unit, observes:

‘Although these activities have to some degree contributed to the institutionalisation of GRB within sector ministries, they have not yet inculcated a culture of gender and equity budgeting because those who have been trained or even convinced that gender is a critical component for development are still very few’.

b) Challenges

• Lack of an enforcement mechanism, which is considered to be the weakest link.

• GRB implementation is expensive as there is need to have a firm resource base. The MoFPED receives support from UN Women but this funding is limited and cannot cover all interventions.

• Wrong concepts on GRB create confusion among stakeholders to the point that it makes their understanding of gender very difficult.

• Weak performance indicators that are not gender responsive.

c) Recommendations

• Nurture a critical mass of people with an interest in GRB mainstreaming.
• Provide information to people through distribution of reference materials on gender, gender mainstreaming and GRB.
• Find and utilise entry points to leaders and decision makers to influence policy and legislative processes.
• Assign GRB oversight and policy lobbying role to the parliament.
• Achieve effective implementation of GRB through interface with all actors and stakeholders.
• Since the private sector is profit driven, conduct research to assess whether mainstreaming gender and GRB would raise profits or minimise costs.
• Encourage the private sector to take the lead in setting examples in corporate social responsibility.
• Convince stakeholders that they will achieve economic growth through implementation of GRB and gender mainstreaming.

d) Best practices
• UN Women funded the curriculum for GRB in Uganda. It was designed in collaboration with the Uganda Management Institute, UBOS and FOWODE, and the training started in July 2013.
• The training will eventually be privatised and managed by Uganda Management Institute, which has a Memorandum of Understanding with MoFEPD. MoFEPD identified the first trainers, and orientation was in collaboration with the Ministry of Gender, Labour and Social Development.
• The training has had a positive impact and good initiatives have been started in some ministries and departments including the Ministry of Education and UNRA.
• CSOs play a complementary role and have worked well with the government and partners. They have strengthened their advocacy to influence major policy and legislative changes that are relevant to effective gender mainstreaming.
• Critical success factors for mainstreaming GRB include a cadre of champions, a critical mass of players and (political) commitment.

4.1.2 Karamoja region
Karamoja is the most under-served and marginalised region of Uganda. Since 2010, the Government of Uganda has been trying to find means of addressing the education, income and health issues underlying the chronic poverty levels of the region. In line with this drive, the Budget Monitoring and Accountability Unit under MoFEPD has been implementing a gender and equity budgeting project in Karamoja since 2010. The major objective of the programme is to ensure that districts are able to identify issues of gender and equity, include them in work plans and address them during the implementation of district programmes. The Karamoja case is a good example to show the experience of implementing GRB under a decentralised system of government.

The Council for Economic Empowerment for Women of Africa (CEEWA-Uganda) has been working with the MoFEPD under its Participatory Democracy Programme to target leaders at the local government level for capacity building interventions in Karamoja. CEEWA-Uganda’s experience highlights the benefits that can result from working in partnership with the government; by itself, it would have lacked the capacity to reach entire districts and address issues of sustainability. The co-ordinator stated: “For sustainability, networking and building partnerships are the best approach.”

She shared with us some observations and comments based on their work and interactions as summarised below.

a) Challenges
• Poor enforcement of gender and equity mainstreaming, and lack of incentives and penalties for gender responsive budgeting.
• The budget framework papers contained only a few interventions for enhancing women participation in decision-making, promoting access to reproductive health and provision of safe drinking water.
• Corruption resulting from poor governance and accountability is seriously hindering efforts for GRB mainstreaming and other interventions.
• Resources are limited to finance district budgets. Districts depend on conditional grants from government because they collect
very little money. In addition the districts prefer to invest the limited funds in capital investments.

- The district planners are using the bottom-up approach for development but there is no feedback mechanism from top to bottom. There is limited information and communication is poor.
- Limited commitment to prioritisation of gender and equity issues resulting from inadequate skills, and attitudinal/cultural biases that place women in an inferior position to that of men. Most women hardly ever attend meetings and as yet cannot understand even the basic concepts of gender.
- Policy implementation is still a challenge.
- Weak infrastructure, especially the poor state of roads and lack of transport.
- Limited political commitment.

b) Successes

- Sensitisation and training.
- Research and documentation – gender needs assessments have been conducted in the six districts of Karamoja.
- There is a growing commitment among technocrats to prioritise GRB in their budgetary processes.
- Women and youth have been equipped with skills to participate.

c) Recommendations

- Continue gender sensitisation and gender analysis training for gender technical officers at all levels. The emphasis should be put on incorporating gender mainstreaming and GRB.
- Encourage training of trainers to ensure a sustainable training programme.
- Institutionalise a system of rewards for good performance and sanctions for poor gender mainstreaming. This mechanism would be feasible if a monitoring or gender auditing team is established.
- Gender disaggregated data should be institutionalised for gender and equity budgeting activities, and efforts made to mobilise resources to fund gender actions that have been pending for a long time.
- Ensure efficient co-ordination of gender and human rights activities.
- The district administration should ensure the provision of ongoing monitoring and guidance.
- Encourage men, through sensitisation, to assist their families, particularly their wives.
- Regarding income generating activities, women need systematic training, improved infrastructure, and establishment or resource centres/libraries to enable staff capacity development.
- It is important to collect adequate and reliable data that is disaggregated by gender.
- Ongoing advocacy and lobbying is a must to ensure GRB is instituted, and it is necessary to keep talking to women to reassure them of the importance of GRB.
- Utilise an array of media, from local FM radios to Information, Education and Communication (IEC) materials, for raising awareness.

4.1.3 Justice, Law and Order Sector (JLOS)

The Justice Law and Order Sector comprises 10 institutions with mandates that are linked with maintaining law and order and administration of justice in the country. The institutions discharge their mandates in an autonomous way, with each institution having an independent vote and several vote functions as provided by the law, for example for the Judiciary it is the Constitution. The core institutions are the Ministry of Justice and Constitutional Affairs (MoJCA), Ministry of Internal Affairs, the Judiciary, Uganda Prisons Service, Uganda Police Force, Directorate of Public Prosecution, Judicial Service Commission, and the Uganda Law Reform Commission. The non-core institutions include the Law Development Centre, Uganda Registration Services Bureau, Centre for Arbitration and Dispute Resolution (CADER) under MoJCA, Tax Appeals Tribunal under MoFPED, and the Uganda Law Society. The other institutions that have an arm in the administration of justice include the MOGLSD for Probation and Welfare Services and the Ministry of Local Government for Local Council Courts.

JLOS has been implementing a strategic plan since 2001 (as per 2001–06, 2007–11 and 2012–17). The Deputy Senior Technical Advisor shared the process, challenges, successes and recommendations in developing the strategic plan.
to mainstream gender and gender responsive budgeting in the sector.

- In the first strategic plan there was a stand-alone Gender Working Group but although some initiatives were started towards mainstreaming gender, very little impact was realised.
- In the second strategic plan, JLOS started to mainstream gender into sector working groups and committees and the intention was to develop a gender strategy for JLOS. This was not done due to the complexity of the JLOS structure and progress on implementation was very slow, with the exception of a few institutions like the Uganda Law Commission. Many laws were reviewed and amendments developed for a number of bills to address some of the gender concerns in the Penal Code.
- JLOS is currently implementing the third strategy plan, with greater focus on gender mainstreaming and gender budgeting.

The following initiatives have been taken:
- A gender audit of the sector has been completed, namely the Gender and Equity Assessment Report for JLOS, August 2012.
- A gender strategy is being developed.
- The monitoring and evaluation framework has been reviewed and gender specific indicators have been provided.
- The internal structure initiatives are taking place focusing on mainstreaming gender and GRB.
- The Judiciary has a gender strategic plan.

b) Successes
- Originally planners for the sector were using generic plans but now that JLOS is implementing gender mainstreaming and gender equity budgeting, efforts are being made to build their capacity to understand these concepts.
- As a sector, JLOS has conducted training on gender mainstreaming particularly targeting technical personnel, who have in addition been trained in Results Based Management.
- Improvement has been registered in the Prisons Sector for women.
- The Uganda Law Reform Commission (ULRC) has done a considerable amount of work in the effort to mainstream gender in the legislative reforms.
• There is now much more gender sensitivity within the judiciary and training of judicial officers.

c) Recommendations

• Strengthen monitoring and evaluation frameworks in the sector.

• Develop gender responsive indicators for tracking progress and effectiveness, building on already existing systems such as mid-year and Annual reviews, mid-term evaluation of the strategic plan in every third year, and final evaluation for the strategic plan.

• Continue sensitisation and training in GRB because it is still a very new concept to most people.

• Engage media in raising awareness about issues relating to gender.

• Develop and determine unified, clear and simple strategies for effective GRB advocacy. For example working through coalitions is more effective than isolated initiatives and to ensure a co-ordinated approach assign roles and responsibilities to designated members of coalitions.

• Translate commitments for gender and GRB interventions into specific plans and actions because they will not translate into results if not well defined.

Racheal Oddoi-Musoke of JLOS observed:  
‘On the whole there has been some progress in the sector and the strategy of targeting men as champions for GRB interventions was very effective. It proved much easier for a man leader to invite fellow men to discuss issues relating to gender than a woman inviting the men.’

4.2 Civil Society

4.2.1 CSO Budget Advocacy Group (CSBAG)

The Civil Society Budget Advocacy Group (CSBAG), an ad hoc and loose association of all CSOs interested in budget issues, was created in 2004. Since then its membership has grown from 4 to 18. The CSBAG has been a strong advocate of gender responsive budgeting as well as of sector working approaches, which ensure that aid modalities are gender responsive. The objectives of the CSBAG are to ensure that:

• National and local government budget processes are transparent, inclusive and accountable.

• Critical information for effective participation of all stakeholders is available to CSOs and other stakeholders and in a timely manner. Central and local government budgets are pro-poor and adhere to results oriented budget management principles and so these should be communicated clearly.

• Pro-poor and pro-gender budget principles and practices are initiated and integrated in the overall budget process.

a) Successes

• CSBAG has made good progress in advocating for the GRB initiatives and is working to close the ‘silent gap’, that is, to increase women’s representation and participation at decision-making levels, which appears to have been overlooked in affirmative action efforts.

• CSBAG is represented on a number of parliamentary committees. These working committees are able to lobby and influence parliamentary decisions.

• The Government of Uganda has recognised the importance of CSOs as partners in development and seeks their views on various issues.

b) Challenges

• Lack of adequate gender disaggregated data in budget allocations and statistics. Advocacy initiatives should be supported by gender disaggregated data.

• Limited human and financial resources.

• Weak monitoring and evaluation systems and an absence of gender responsive indicators.

• Poor communication, especially in relation to receiving information.

• Slow progress in improving the situation of women, who largely do not benefit from government development programmes.

• Limited women’s engagement in gender and GRB mainstreaming processes.

c) Recommendations

• Continue efforts to sensitisce communities and leaders at the local and national levels.

• Invest in generating data and strengthening the information systems.

• Develop a structure for GRB monitoring.
d) Lesson learned
There is a need to understand the policy terrain for effective GRB implementation. Working as a collective force is powerful and creates more of an impact than individual NGO initiatives. A collective voice representing the interests of many is more easily recognised and heard.

e) Best practices
Sophie Kange of the Uganda NGO Forum, a member of CSBAG, remarked:
‘The CSBAG is a good example of the impact coalitions can have in advocating for polices and laws that result in balanced development while recognising the importance of gender, gender-mainstreaming and GRB.’

4.2.2 Forum for Women in Democracy (FOWODE)
As stated above, FOWODE started working on GRB advocacy in 2000 in order to build capacity of women parliamentarians. It produced a private members bill in 2001 in order to increase parliamentary focus on budget participation. In 2003, FOWODE developed training materials to support its capacity building programme in gender and GRB. Between 2000 and 2005, FOWODE targeted MoFEPD, the ministry responsible for the budgetary process, as a conduit for entry into working with government to increase its outreach and sustainability.
Since then FOWODE and other CSOs have strengthened their partnerships with government as a means to address issues of gender equity and equality. The inclusion of the requirement for gender and equity budgeting in the Budget Call Circular initially issued in 2004 found most sectors unprepared and FOWODE focused on monitoring and evaluation to ensure gender mainstreaming. Subsequently, its training strategy shifted from women parliamentarians to communities and councillors. FOWODE conducted an assessment of GRB implementation and proposed that government develop a policy to support it as a process.
In 2012, having identified a duplication of activities between itself and other CSOs, FOWODE changed its strategy and began to focus on reviewing and influencing policies.

a) Successes
- Participated in the development of the Gender Policy 2007.
- In 2010 FOWODE formulated a position paper for GRB that was adopted by all agencies, and undertook its first gender audit to monitor compliance in various sectors.
- Took part in reviews of those sectors that most directly impact on women, for example education (universal primary education), health (reproductive health), water and sanitation. The findings of these reviews have been published.
- Trained a pool of trainers that enabled wider outreach.
- Participated in the development of a curriculum for the standardisation and quality control of GRB in Uganda.
- Formed alliances that are strategically positioned to influence the budget process.

b) Challenges
- Few CSOs are involved in macroeconomic issues yet collective voices are required.
- Lack of benchmarks for enforcement of GRB.
- Lack of commitment towards implementation.
- Government is still weak at implementation and enforcement despite positive policy and legislative frameworks.
- There are capacity gaps at both the national and local levels of government.

c) Recommendations
- Increase access to information.
- Invest in developing a solid monitoring and evaluation framework and build capacity to implement it.
- Every financial year CSOs should prepare alternate sector budget proposals, supported research and reliable data, and submit them to government.
- CSOs should strengthen research and data collection methods.
- Adopt one consistent message on GRB and document experience.
- Strategic focus should be to work with parliamentarians as a key entry point.
• In order to achieve gender responsive service delivery shift GRB initiatives from government to communities. This will create ownership at community level and encourage communities to demand accountability through Village Budget Clubs, and to track and monitor service delivery.

• Identify champions to spearhead initiatives in GRB within government, CSOs and private sector.

d) Lessons

• Implementing GRB is an expensive process and working with government, partners and coalitions in order to realise faster results is not easy.

• The government needs partners to supplement its efforts. GRB implementation cannot succeed with government working alone.

• A good monitoring and evaluation system would assist in tracking compliance on implementation as a strategy.

e) Best practices

• Greater benefits are derived from working with coalitions.

• A good monitoring and evaluation system assists in tracking compliance on strategic implementation.

• MPs who believe in the cause for GRB benefit the process if targeted as a means for influencing policies and laws through lobbying and advocacy.

• Targeting men is a good approach since they occupy most leadership positions.

• As a result of the activism spearheaded by FOWODE, there is now a widespread awareness and acceptance of the need for GRB. The process has now shifted into the realm of the MoFPED, which is the government body responsible for resource mobilisation and allocation. The GRB process started by this CSO has now been adapted as part of governmental processes.

• FOWODE’s work has contributed to improving the capacity of MPs. They can now scrutinise budget proposals and engage in constructive debates on the budget. Furthermore, they have become more sensitive to gender and equity concerns.

• By institutionalising GRB across sectors, gender budget work in Uganda is likely to be sustainable. FOWODE continues to pursue its objective of ‘making more visible the contribution of women to the national economy, and to make their needs central in budget debate’.

4.3 Private sector

Most of the private sector organisations are just beginning to recognise that gender could have a bearing on increased disposable income. For example, the Executive Director of the Uganda Flower Exporters Association expressed the view that the Association was gradually beginning to appreciate the need for gender to be incorporated in its next strategic plan. The Director is an advocate of gender and over time she has helped to convince the Association that there are gaps in their planning processes that could be attributed to lack of gender mainstreaming.

4.3.1 Agribusiness Initiative Trust (aBi)

The case for aBi demonstrates how the private sector can be convinced to recognise gender and GRB mainstreaming as a key component for increased income and development. Gender inequality prevents the majority of people, particularly women and youth, from engaging in active business, despite the significant contribution of informal, small and medium enterprises in growing businesses. In order to address this challenge aBi has integrated the theme of gender equality into major activities and interventions.

The Agribusiness Initiative (aBi) is a multi-stakeholder entity devoted to private sector agribusiness development. The aBi Trust has made a long-term commitment to be a catalyst in support of the Uganda agricultural sector as well as a conduit through which development partners and investors can build the capacity of the agricultural sector. It provides both financing and technical support in selected agricultural value chains and offers an integrated approach on value chain development.

The aBi Trust uses the Gender for Growth Fund (financed by a grant from DANIDA) to focus on improving the contribution of women and youth to agricultural development and rural economic growth across all service lines. This is done by integrating the theme of gender equality into
major activities and interventions, with a special consideration given to females and youth in the war torn zone of Northern Uganda.

The aBi Trust engages the following strategies:

- Works through partnerships with organisations that promote gender equality.
- Floats competitive grants for potential partners with highly innovative ideas on mainstreaming gender equality under the various value chains and focus areas.
- Targets marginalised and disadvantaged women and youth to build their entrepreneurial capacity.

The aBi Trust has three major components:

- Value chain strategy for doing business, namely, seed → production → input → marketing → final product. Deals mainly in coffee, maize, pulses (beans, peas), oil crops (e.g., simsim and sunflower), fruits and dairy products.
- Financial services are geared to rural areas to ensure that all value chain actors have access to finances. The Trust has supported financial institutions to provide services like savings, banking, loans and insurance to the rural population. It has also supported development of agricultural loan products such as crop and livestock insurance.
- Investment – addresses gender and growth in order to create sustainability; engages the value chain strategy to increase women’s income (increasing money in women’s pockets); and promotes fairer gender relations in main income crop value chains. These value chains are usually male dominated. The women, who do most of the work, hardly benefit from their efforts. Promotes competitiveness of women and youth in agribusiness and legal justice for women, and documents best practices.

The Trust has devised two main strategies to build the capacity of the agricultural sector.

The household approach is unique because it targets all members of the family – women, men and youth. The major objective of the intervention is to increase incomes so there is a requirement for the family to be engaged in economic activity. This approach looks at the common good, emphasising visioning, joint planning, implementation and equitable sharing of proceeds. Targeting households is a strategy for bringing men on board with a view to increasing positive gender relations. The major activity is capacity building and members of the household undergo training in the following areas:

- Entrepreneurial leadership (members of the village form the Village and Loan Association);
- Gender and gender mainstreaming;
- Good agricultural practices;
- Human rights;
- Family planning;
- Rights-based approaches.

The group approach organises households into groups of 25–30 families. Training is done at group level, which helps to build cohesion as group members share meals and ideas. This strategy has helped build a saving culture among the members of the group. Groups ensure gender balance in representation. The group selects a leader – Change Agent – it could be a man, woman or youth. The Change Agent must be trustworthy and trainable and have good skills in reading, writing and communication. They undergo training to equip them with the skills to monitor the households in their groups. In addition they provide technical support in planning and implementation. The aBi Trust is currently facilitating the work of the Change Agents.

These and other initiatives – sharing, learning from each other, building a savings culture, ‘bulking’ and marketing – help to sustain value chain development.

a) Successes/achievements

- Increased productivity – more households are joining groups and the groups have higher yields. The financial standing of women has improved as more women have gained access to finances and more businesses have been started due to inculcation of a savings culture.
- Reduction in gender-based violence.
- Increased school enrolment and improved livelihoods.
- Networking and building partnerships has promoted gender in value chains.
- The monitoring and evaluation framework has helped in tracking progress. The findings
so far show more women getting involved in agribusiness. Some men have started businesses for their wives. The men have recognised the importance of including women in business and this has contributed to an increase in profit.

- Power sharing between men and women has improved and there are indications of poverty alleviation.

b) Recommendations

- Package gender and GRB mainstreaming with benefits to the private sector, civil society and government as it cannot be promoted in isolation.

- Use innovative ideas to develop specific interventions/strategies that suit the uniqueness of individual communities. Gender and GRB mainstreaming tools for implementation cannot be the same. They should be reviewed from time to time.

- Engage in further research as it an important avenue for supporting interventions.

- Develop a radio communication and IEC materials strategy.

- Build public and private partnerships for greater impact and sustainability.

c) Lessons

- Bring on board the youth and engage them in enterprises that do not require too much land and capital. Most youth lack capital and collateral such as land to obtain loans for their businesses.

- Mainstreaming gender and GRB is very expensive. Strategies must be developed to sustain interventions that are currently supported by development partners.
5. Implementation Challenges and Successes

5.1 Government challenges

Gender responsive budgeting is a very expensive venture, requiring substantial funds to get it started. Meanwhile, negative cultural biases have continued to undermine the status of women. The critical challenges to the Government of Uganda with respect to GRB implementation can be summarised as follows.

5.1.1 Policy implementation

- Inadequate human and financial resources make implementation difficult since GRB requires a firm resource base. Most of the time funding from central government is limited and is not sufficient to finance activities at the local government level.
- Lack of political will and commitment to integrate gender issues in sector plans and existing budgets. Although at times gender is included in work plans it is not prioritised and is mostly left out of budgets.
- Lack of effective enforcement mechanisms.
- Stakeholders tend to focus on immediate outputs rather than long-term transformation and since gender is not a priority it is often deferred for later and eventually not addressed at all.
- Cultural biases limit women’s participation.
- At the local government level, district planners use the ‘bottom-up approach’ for communication but there is no feedback mechanism.

5.1.2 Programme design

Programme design is most often gender neutral for the following reasons:

- Lack of adequate and reliable data.
- General lack of gender disaggregated data to help with statistical analysis and projections.

Considering the various actors, political levels and different parts of the budget to be tackled, it is vital that reliable data is available in order to effectively use the various methods and tools for undertaking gender budgeting.

- Lack of baseline studies/data.
- Performance indicators are generally gender blind.

5.1.3 Management and tracking progress

- Poor governance and high levels of corruption hinder the process of implementation and make management and tracking very difficult.
- Weak monitoring and evaluation framework.

5.1.4 Capacity building

- Limited understanding and incorrect concepts of gender and GRB.
- Limited capacity for monitoring and evaluation of gender interventions. Capacity to monitor GRB at district and sub-county levels is very low because not all GRB enforcement officers are well trained in GRB.
- Human resource capacity is very limited at all levels, especially at local government, sub-county and parish levels. Only one region (Karamoja) in the country has managed to train all local government officers and leaders in GRB.
- GRB training is not yet institutionalised.

5.2 Government successes

- The Government of Uganda has made the implementation of GRB as one of the priorities of government for mainstreaming gender in all its processes.
- The government, through the MoFPED has taken steps to train leaders at the national and local government levels.
- Introduction of the Gender/GRB course at Uganda Management Institute (UMI) will greatly enhance the capacity among policymakers and technical personnel in ministries. It has also contributed to the standardisation of GRB training curriculum.
• Through the budget call circulars of 2004/05 and 2005/06, the MoFPED mandated all sectors to integrate gender and equity in their budget framework papers.
• Development of guidelines on gender and GRB by the MoFPED.

5.3 Civil society challenges

• Due to financial and human resource constraints, the MoGLSD and CSOs are not always well positioned to participate in local budgeting processes such as pre- and post-budget conferences.
• There is limited budget allocation/financing for monitoring gender mainstreaming and GRB within CSOs and at district level.
• Although there is some progress in raising awareness on GRB the desired results have not yet been realised. CSOs’ efforts to supplement capacity building are still necessary to increase gender responsiveness.
• Poor governance, corruption and lack of accountability threaten aid effectiveness and thus GRB. As one key informant argues: ‘However good a gender responsive budget may be, corruption and misappropriation of resources make its operationalisation near to impossible. Corruption has the potential to disorganise global commitments and mutual accountability.’
• Lack of a collaborative approach to GRB policy advocacy. The reason for the failure of concerted advocacy, as FOWODE argues, is that most CSOs prefer “personalising” achievements from collective efforts and outcomes. As a result, GRB advocacy has usually not been sustained and followed through’. In response to this challenge, as mentioned above, FOWODE has initiated a CSO Gender Budget Network with membership drawn from other CSOs including OXFAM, NGO Forum, and the Uganda Debt Network.
• While many development partners support gender in general, GRB is not at the top of their priority lists.
• The government’s GRB initiatives are not sustainable. They are mostly supported by development partners and staffed by consultants. This means that while the government has taken on GRB it has not directly committed financial resources to the initiative.
• Lack of adequate and reliable data and statistics for developing gender responsive indicators.
• Lack of stakeholder commitment and their failure to embrace GRB concepts.
• Weak capacity by some CSOs to implement initiatives such as awareness raising and training. Government efforts to standardise the curriculum will go a long way to addressing the problem.

5.4 Civil society successes

• Civil society, being the pioneer of GRB in Uganda, created an entry point to working and partnering with government to implement GRB in development processes. This partnership has strengthened implementation strategies to include possibilities of working with the private sector in forming public–private partnerships.
• A GRB coalition has been formed consisting of government ministries and departments (Finance, Planning and Economic Development; Gender, Labour and Social Development; Office of the Prime Minister) and Parliamentary Sessional Committees (Heath, Education, Social Development, Agriculture), and some CSOs including FOWODE, National NGO Forum and others.
• Parliamentarians and local government councillors commend the GRB work of CSOs for helping to improve the quality of debate in parliament, particularly in relation to gender advocacy.
• CSO capacity building interventions at the local government level has helped build the confidence of the communities, particularly in raising awareness in gender, GRB and gender mainstreaming. Now they can demand for accountability from their leaders. The interventions supplemented government initiatives in capacity building.

6.1 Lessons learned

• Front-runners or pioneers need to work with a critical mass of people across the sectors, with a passion for addressing gender issues and the ability to commit time and skills to implement GRB.
• Implementers need to develop books and reference materials for training and enforcing GRB.
• There is a need for on-the-job training and/or short tailored courses on GRB for Members of Parliament, staff and officers, particularly those responsible for enforcing and monitoring GRB.
• GRB initiatives require a champion, who should be a well-known leader or key person in government, civil society or private sector to help spearhead GRB.
• Members of Parliament (legislators) should be a primary target for GRB awareness and training, because of their mandate to make laws.
• Working in partnerships and with coalitions optimises resource utilisation, strengthens advocacy and complements the ongoing work of the government.
• There is active enforcement of GRB in sectors where individuals have a passion for gender issues and where officers in charge of enforcing GRB are well trained.
• Men should be targeted since they occupy most leadership positions.

6.2 Best practices

The following recommendations are based on experiences in implementing GRB in Uganda – the successes and the errors, and the lessons learned from the challenges faced:

• There is need to unpack GRB into simple tools that can be easily understood by everybody.
• GRB initiatives must be spearheaded by champions and it is critical to identify who the champions would be.
• Developing partnerships, coalitions and networks is a good strategy for effective advocacy.
• Standardising the GRB curriculum addresses issues of quality control and efficiency of GRB delivery.
• The Household Approach used by the aBi Trust, a private sector organisation, targets households and empowers members to engage in income generating activities. This achieves an all-inclusive approach to development.

6.3 Recommendations

• Intensify capacity building to cope with the increased demand from the different sectors of government.
• Sensitise national level officials, MPs, local government officials, sub-county and parish officials on the advantages of GRB to enable them to influence local and national budgeting processes.
• Improve information management systems at all levels to facilitate the gathering, storing and dissemination of gender disaggregated data.
• Advocacy initiatives should be directed first to legislators and policy-makers who can influence decisions and lobby for GRB mainstreaming.
• Capacity building should target leaders at the national and local levels.
• Develop a Commonwealth manual of GRB best practices in Africa.
• Prioritise women as the primary target for corporate social responsibility.
• Review, research and determine how the private sector can step up profits by addressing gender issues and GRB in particular.

6.4 Conclusion

The history of gender responsive budgeting in Uganda demonstrates the power of working
in partnerships. It began with civil society; FOWODE initially used it as an advocacy tool for mainstreaming gender in the legislative processes resulting in the development of issue papers with a focus on gender. Prior to that civil society organisations worked with the Government of Uganda in the team that produced the Poverty Eradication Action Plan (PEAP). Gender does not sell well on its own but when reviewed in the context of poverty and growth successes were registered, for example gender was mainstreamed in all the PEAP processes. The subsequent efforts in mainstreaming gender and GRB have shown the importance of working in partnerships, coalitions and networks. It is through these alliances that we can best influence policy and legislative decisions made for economic development. The building of public and private partnerships becomes very relevant to the success of these interventions.

Raising awareness and capacity building about gender and the mainstreaming of GRB into the development processes, is the way forward in addressing issues of gender inequality and poverty reduction.

It is important to note that the budget always has political undertones. Therefore issues of democracy, good governance and accountability become critical. For everyone who comes on board, there must be a benefit. Strengthening good governance should be through the collective participation of all key players in budgeting processes.11

The issue of corruption cannot be overlooked and has to be dealt with seriously. The analysis of the impact and effectiveness of the interventions should cover political and technical issues. There is a need to identify the specific problems of each intervention since they would vary from place to place.

We have seen that GRB cannot sell alone; it must be packaged with other critical issues of development and should include all other forms of exclusion and inequality in all demographic categories. In order to address development issues such as poverty, human rights, livelihoods and others, GRB should be linked to other interventions. There is need to customise GRB and tailor it to the national context. At the same time it should be unpacked into very simple, user friendly and non-academic tools.

The need for commitment is as important as having champions in place to spearhead the interventions.

There is need to institutionalise GRB fully; this will require drawing strategies to influence and make people buy into the concept.
# Appendix I.

## Key informants

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<thead>
<tr>
<th>No.</th>
<th>Name</th>
<th>Institution</th>
<th>Designation</th>
<th>Sex</th>
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Appendix II.

Guiding questions, key informant interviews

1. Provide an overview of implementation of GRB
   (a) What strategies is your organisation/institution/ministry using to realise gender equity and women’s economic empowerment, and who are/were your partners?
   (b) What processes did you follow in developing and implementing GRB?

2. Analyse success factors and strategies for establishing GRB
   (a) What key strategies did you use for GRB implementation?
   (b) What factors would you say have led or could contribute to effective implementation of GRB?
   (c) What strategies would you recommend for successfully establishing GRB?

3. Case studies on sectors where GRB was successfully implemented
   (a) What are some of your success stories and best practices in the process of developing and implementing GRB?
   (b) What are key challenges and lessons you have encountered in the process of GRB implementation?
   (c) If you had another opportunity to implement GRB, what would you do differently and why?

4. Recommend improvements in strategies employed by various stakeholders to improve on GRB
   (a) In your opinion, how could GRB strategies being used by the various stakeholders be improved? Government, private sector organisations, civil society organisations.
Appendix III.

Desk review: documents and publications

The Uganda Gender Policy 2007
Report on Gender and Equity Assessment of Water and Sanitation Sub-sector, Ministry of Finance, Planning and Economic Development 2012
Uganda Finance Sector Budget Analysis 2001/2, FOWODE 2003
Uganda Taxation Sector Budget Analysis 2001/2, FOWODE 2003
Uganda Health Sector Budget Analysis 2001/2, FOWODE 2003
Integrating Gender Responsive Budgeting into the Aid Effectiveness Agenda, Uganda Country Report, FOWODE
Uganda National NGO Forum, Annual Report 2011
Situational Analysis of Gender and Equity in Karamoja (PRDP, district development plans and budget framework papers), MoFPED 2011
Citizen Voices on Public Service Delivery, A CSO-NDP Monitoring Report 2012
Recognise, Redistribute, Reduce the Women’s Unpaid Care Burden, Women and the work they do for nothing, ActionAid International, Uganda 2013
Gender Audit of Karamoja Local Governments, Ministry of Finance, Planning and Economic Development 2012
Gender and Equity Budgeting in Uganda: Modular Curriculum for Short Courses, MoFPED, MoGLSD, Makerere University, UMI, FOWODE 2012
The Peace Recovery and Development Plan (PRDP) in Karamoja: To what extent is it addressing gender and equity issues? Budget Monitoring and Accountability Unit Briefing Paper, Ministry of Finance, Planning and Economic Development 2012
Gender and Equity Assessment Report for the Justice, Law and Order Sector, Ministry of Finance, Planning and Economic Development 2012
Participatory Gender Audit Report, Ministry of Gender, Labour and Social Development (MoGLSD) 2013
Notes

1UN Women describes GRB as: ‘Government planning, programming and budgeting that contributes to the advancement of gender equality and the fulfilment of women’s rights. It entails identifying and reflecting needed interventions to address gender gaps in sector and local government policies, plans and budgets. GRB also aims to analyse the gender-differentiated impact of revenue-raising policies and the allocation of domestic resources and Official Development Assistance. GRB initiatives seek to create enabling policy frameworks, build capacity and strengthen monitoring mechanisms to support accountability to women.’ See: www.unwomen.org


7Uganda Gender Policy 2007: 2.

8Statute No. 15 of 1993 established the decentralised system of governance.

9The Beijing Platform of Action (point 245).

10The Beijing Platform of Action (Point 346).
